



**Auditor of State  
Betty Montgomery**



CHIPPEWA TOWNSHIP  
WAYNE COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Chippewa Township  
Wayne County  
P.O. Box 265  
14228 Galehouse Road  
Doylestown, Ohio 44230-0265

To the Board of Trustees:

We have audited the accompanying financial statements of Chippewa Township, Wayne County, Ohio, (the Township) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2003 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 31, 2003

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

|   | <u>Governmental Fund Types</u> |                            |                             | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|---|--------------------------------|----------------------------|-----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>                               |                                |                            |                             |   |
| Local Taxes   | \$56,881                       | \$635,908                  |                             | \$749,670                               |
| Intergovernmental                                   | 105,997                        | 198,478                    |                             | 304,475                                 |
| Special Assessments                                 |                                | 396                        |                             | 396                                     |
| Charges for Services                                |                                | 8,110                      |                             | 8,110                                   |
| Licenses, Permits, and Fees                         | 20,687                         | 350                        |                             | 21,037                                  |
| Fines, Forfeitures, and Penalties                   | 4,029                          |                            |                             | 4,029                                   |
| Earnings on Investments                             | 41,273                         | 1,989                      |                             | 43,262                                  |
| Other   | 2,473                          | 2,274                      |                             | 4,747                                   |
|   | <u>231,340</u>                 | <u>847,505</u>             | <u>\$0</u>                  | <u>1,135,726</u>                        |
| <b>Total Cash Receipts</b>                          |                                |                            |                             |   |
| <b>Cash Disbursements:</b>                          |                                |                            |                             |   |
| Current:  |                                |                            |                             |   |
| General Government                                  | 176,928                        |                            |                             | 176,928                                 |
| Public Safety                                       | 37,959                         | 282,135                    |                             | 320,094                                 |
| Public Works  |                                | 345,933                    |                             | 345,933                                 |
| Health  | 32,898                         |                            |                             | 32,898                                  |
| Capital Outlay                                      | 1,049                          | 190,842                    | 752                         | 192,643                                 |
|   | <u>248,834</u>                 | <u>818,910</u>             | <u>752</u>                  | <u>1,068,496</u>                        |
| <b>Total Cash Disbursements</b>                     |                                |                            |                             |   |
| Total Cash Receipts Over/(Under) Cash Disbursements | (17,494)                       | 28,595                     | (752)                       | 10,349                                  |
| Fund Cash Balances, January 1                       | 547,055                        | 1,449,892                  | 27,045                      | 2,023,992                               |
| <b>Fund Cash Balances, December 31</b>              | <u><b>\$529,561</b></u>        | <u><b>\$1,478,487</b></u>  | <u><b>\$26,293</b></u>      | <u><b>\$2,034,341</b></u>               |

*The notes to the financial statements are an integral part of this statement.*

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

|  | <u>Fiduciary<br/>Fund Types</u> |                            | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|--|---------------------------------|----------------------------|---|
|  | <u>Nonexpendable<br/>Trust</u>  | <u>Agency</u>              |   |
| <b>Operating Cash Receipts:</b>        |                                 |                            |   |
| Earnings on Investments                | \$136                           | \$0                        | \$136                                   |
| Fund Cash Balances, January 1          | <u>7,198</u>                    | <u>426</u>                 | <u>7,624</u>                            |
| <b>Fund Cash Balances, December 31</b> | <b><u><u>\$7,334</u></u></b>    | <b><u><u>\$426</u></u></b> | <b><u><u>\$7,760</u></u></b>            |

*The notes to the financial statements are an integral part of this statement.*



**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

|   | <u>Governmental Fund Types</u> |                            |                             | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|-----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>   |                                |                            |                             |   |
| Local Taxes   | \$53,647                       | \$609,069                  |                             | \$662,716                               |
| Intergovernmental   | 145,044                        | 197,831                    |                             | 342,875                                 |
| Special Assessments   |                                | 368                        |                             | 368                                     |
| Charges for Services  |                                | 7,151                      |                             | 7,151                                   |
| Licenses, Permits, and Fees   | 21,247                         | 150                        |                             | 21,397                                  |
| Fines, Forfeitures, and Penalties   | 1,868                          |                            |                             | 1,868                                   |
| Earnings on Investments   | 71,749                         | 4,367                      |                             | 76,116                                  |
| Other   | 5,374                          | 3,941                      |                             | 9,315                                   |
|   | <u>298,929</u>                 | <u>822,877</u>             | <u>\$0</u>                  | <u>1,121,806</u>                        |
| <b>Total Cash Receipts</b>  |                                |                            |                             |   |
| <b>Cash Disbursements:</b>  |                                |                            |                             |   |
| Current:  |                                |                            |                             |   |
| General Government  | 170,426                        |                            |                             | 170,426                                 |
| Public Safety   | 31,865                         | 266,415                    |                             | 298,280                                 |
| Public Works  |                                | 365,323                    |                             | 365,323                                 |
| Health  | 32,771                         |                            |                             | 32,771                                  |
| Capital Outlay  |                                | 279,883                    | 15,616                      | 295,499                                 |
|   | <u>235,062</u>                 | <u>911,621</u>             | <u>15,616</u>               | <u>1,162,299</u>                        |
| <b>Total Cash Disbursements</b>   |                                |                            |                             |   |
| <b>Total Cash Receipts Over/(Under) Cash Disbursements</b>                                      | <u>63,867</u>                  | <u>(88,744)</u>            | <u>(15,616)</u>             | <u>(40,493)</u>                         |
| <b>Other Financing Receipts and (Disbursements):</b>  |                                |                            |                             |   |
| Proceeds from the Sale of Fixed Assets  |                                |                            | 7,000                       | 7,000                                   |
| <b>Excess of Cash Receipts and Other Financing<br/>Receipts Over/(Under) Cash Disbursements</b> | 63,867                         | (88,744)                   | (8,616)                     | (33,493)                                |
| <b>Fund Cash Balances, January 1</b>  | <u>483,188</u>                 | <u>1,538,636</u>           | <u>35,661</u>               | <u>2,057,485</u>                        |
| <b>Fund Cash Balances, December 31</b>  | <u><b>\$547,055</b></u>        | <u><b>\$1,449,892</b></u>  | <u><b>\$27,045</b></u>      | <u><b>\$2,023,992</b></u>               |

*The notes to the financial statements are an integral part of this statement.*

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

|  | <u>Fiduciary<br/>Fund Types</u> |                            | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|--|---------------------------------|----------------------------|---|
|  | <u>Nonexpendable<br/>Trust</u>  | <u>Agency</u>              |   |
| <b>Operating Cash Receipts:</b>        |                                 |                            |   |
| Earnings on Investments                | \$272                           | \$0                        | \$272                                   |
| Fund Cash Balances, January 1          | <u>6,926</u>                    | <u>426</u>                 | <u>7,352</u>                            |
| <b>Fund Cash Balances, December 31</b> | <b><u><u>\$7,198</u></u></b>    | <b><u><u>\$426</u></u></b> | <b><u><u>\$7,624</u></u></b>            |

*The notes to the financial statements are an integral part of this statement.*

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Chippewa Township, Wayne County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected, three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with Wayne County to provide to provide police protection services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash that is restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township has the following significant Special Revenue Funds:

*Road and Bridge Fund* - This fund receives tax money from the County Auditor for constructing, maintaining and repairing Township roads and bridges.

*Fire & EMS Special Levy* - This fund receives property tax money for providing fire and EMS services to the Township.

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**3. Capital Projects Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township has the following Capital Projects fund:

*Miscellaneous Capital Projects Fund* - This Capital Projects Fund accounts for the acquisition of fixed assets and repairing of Township roads and bridges.

**4. Fiduciary Funds (Trust and Agency Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township has the following fiduciary funds:

*Easton Cemetery Non-Expendable Trust Fund* - This fund accounts for monies to be used toward Cemetery maintenance and services.

*Agency Fund* - This fund is used to account for monies that the Township holds for others in an agency capacity.

**E. Budgetary Process**

Except for the Agency Fund, the Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2001 and 2002 budgetary activity appears in Note 3.

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH**

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

|                                  | 2002        | 2001        |
|----------------------------------|-------------|-------------|
| Demand deposits                  | \$881,249   | \$902,286   |
| Savings Account - Cemetery Trust | 7,334       | 7,198       |
| Certificates of deposit          | 1,153,518   | 1,122,132   |
| Total deposits                   | \$2,042,101 | \$2,031,616 |

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2002 and 2001 follows:

| 2002 Budgeted vs. Actual Receipts |                      |                    |            |
|-----------------------------------|----------------------|--------------------|------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance   |
| General                           | \$276,797            | \$231,340          | (\$45,457) |
| Special Revenue                   | 747,530              | 847,505            | 99,975     |
| Capital Projects                  | 20,000               | 0                  | (20,000)   |
| Nonexpendable Trust               | 0                    | 136                | 136        |
| Total                             | \$1,044,327          | \$1,078,981        | \$34,654   |

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |             |
|---|----------------------------|---------------------------|-------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance    |
| General   | \$700,945                  | \$248,834                 | \$452,111   |
| Special Revenue                                       | 1,620,068                  | 818,910                   | 801,158     |
| Capital Projects                                      | 47,045                     | 752                       | 46,293      |
| Nonexpendable Trust                                   | 0                          | 0                         | 0           |
| Total   | \$2,368,058                | \$1,068,496               | \$1,299,562 |

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Receipts

| Fund Type           | Budgeted<br>Receipts | Actual<br>Receipts | Variance        |
|---------------------|----------------------|--------------------|-----------------|
| General             | \$296,755            | \$298,929          | \$2,174         |
| Special Revenue     | 789,679              | 822,877            | 33,198          |
| Capital Projects    | 0                    | 7,000              | 7,000           |
| Nonexpendable Trust | 0                    | 272                | 272             |
| Total               | <u>\$1,086,434</u>   | <u>\$1,129,078</u> | <u>\$42,644</u> |

2001 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type           | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance           |
|---------------------|----------------------------|---------------------------|--------------------|
| General             | \$600,000                  | \$235,062                 | \$364,938          |
| Special Revenue     | 1,767,571                  | 911,621                   | 855,950            |
| Capital Projects    | 35,660                     | 15,616                    | 20,044             |
| Nonexpendable Trust | 0                          | 0                         | 0                  |
| Total               | <u>\$2,403,231</u>         | <u>\$1,162,299</u>        | <u>\$1,240,932</u> |

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**5. RETIREMENT SYSTEM**

Employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer defined benefit pension plan. This plan provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to: 277 East Town Street, Columbus, Ohio 43215 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

**CHIPPEWA TOWNSHIP  
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**5. RETIREMENT SYSTEM (Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, members of OPERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.
- Public Officials and employee liability.

The Township also provides medical insurance for officials and full-time employees. The Township offers dental insurance to the employees; however, the employee is responsible for the coverage.

The Township participates in the Wayne County and Wayne County Subdivisions Medical and Dental Benefit Plans.

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Chippewa Township  
Wayne County  
P.O. Box 265  
14228 Galehouse Road  
Doylestown, Ohio 44230-0265

To the Board of Trustees:

We have audited the accompanying financial statements of Chippewa Township, Wayne County, Ohio, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 31, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated March 31, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated March 31, 2003.

This report is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 31, 2003



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**CHIPPEWA TOWNSHIP**

**WAYNE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 27, 2003**